

STRICTLY CONFIDENTIAL

**THE PUBLIC ACCOUNTANTS EXAMINATION COUNCIL
OF MALAWI**

2009 EXAMINATIONS

ACCOUNTING TECHNICIAN PROGRAMME

PAPER TC 2: COMMUNICATION

TIME ALLOWED: 3 HOURS

SUGGESTED SOLUTIONS

1. (a) (i) Problems with the vertical channel.

- The long chain of senders and receivers distorts the message through selective perception and exaggeration.
- Message overload for the downward channel means the busy employees do not have enough time to fully understand messages.
- Messages may be unclear because of encoding problems or low level of understanding by the receivers.
- In an upward channel, messages may be deliberately withheld by middle management who act as gatekeepers.
- Feedback is not immediate.
- Everybody, except the source and the last receiver, has to switch roles between being a receiver and a sender. This can be confusing and can negatively affect the message.

(ii) Problems with horizontal channels:

- Participants are of the same level hence they treat each other as rivals for promotions.
- Some members may be so specialized in their fields that they lack common ground with the others.
- The participants may have information overload since messages are from different departments.
- There may be geographical barriers between members hence meetings might become problematic.
- Members might lack motivation. They might see no reason to meet people of different departments.

(b) (i) Functions of the horizontal channels:

- To solve problems.
- To create rapport.
- For social relationships.
- To foster good teamwork.

(ii) Functions of downward channels:

- To give instructions.
- To provide information about policies & strategies.
- Give feedback to employees through appraisals.
- Motivate subordinates.

- Explain task relationships for achieving overall objectives.
- (c) (i) Improving downward channels:
- Hold meetings with departments for members to get communication first hand.
 - Senders should insist on getting feedback. This would check whether message arrived and was understood or not.
 - Senders should follow up their communication to make sure that the message is not just sitting in someone's in-tray for weeks without being forwarded.
- (ii) Improving horizontal channels:
- Opportunities to be created for people to have interdepartmental meetings which should be facilitated by organizations.
 - Assign joint tasks or committees e.g. task forces. This encourages communication.
 - Sharing resources from the organization.
 - Have social gatherings e.g. dinners or any other social get-togethers.
2. (a) The listening process:
- (i) Hearing: the person hears the words which are said.
 - (ii) Attending: He/she then pays attention to the words or sounds that are made.
 - (iii) Understanding: He/she assigns meaning to the specific words that he/she hears.
 - (iv) Remembering: He/she remembers what is important in what he/she heard.
 - (v) Assessing/analyzing what has been said.
 - Responding: giving feedback on what has been said.
- (b) **Six** benefits of the listening skill in organizations.
- (i) Listening would help the workers advance their careers by getting the right information.
 - (ii) Workers perform their jobs well because they follow instructions properly.

- (iii) Organization saves money because jobs are done correctly.
 - (iv) Listening builds strong personal relationships among workers.
 - (v) A listening manager promotes trust from his juniors.
 - (vi) Listening to clients/customers creates good business atmosphere of caring.
- (c) The **four** types of the listening skill are:
- (i) informational or content
 - (ii) evaluative or critical
 - (iii) empathetic
 - (iv) aesthetic or listening for pleasure.
- (d) **Four** types of listening involved are:
- (i) content or informational/discriminative listening.
 - (ii) empathetic listening.
 - (ii) Critical or evaluative listening.
 - (iii) Aesthetic or listening for enjoyment/pleasurable listening.
3. (a) **Four** characteristics of a group are:
- (i) A shared goal.
 - (ii) Having the same values, rules or norms.
 - (iii) Interacting among themselves.
 - (iv) Taking risks for the group.
 - (v) Having group behaviour.
- (b) “Group think” develops when members of the group want to preserve group harmony. They avoid any ideas and behaviour that would upset this harmony.
- (c) Group think is disadvantageous because it stops members from making a critical examination of the ideas put forward in a group. The end result is that some decisions made by the group may be inferior.
- (d) Ways of dealing with conflict in a group:
- (i) Withdrawal: Avoiding any issues that may cause conflict.
 - (ii) Smoothing: Allowing the other person involved in the conflict to get what they want even though they may be wrong.

(iii) Forcing: The one who has power imposes a solution on the other party.

(iv) Compromise

Parties find a solution that would serve both of them by exercising the give and take alternatives.

4. (a) Letter replying to a request for credit

(i) Layout :

(ii) Language :

(breakdown) : 0-1 poor language

2-3 satisfactory – smooth reading but may have mistakes

4 – Very good constructions of sentences good grammar & spelling.

5 Excellent language - idiomatic

(iii) Content :

Look for these elements:

1st para – good introduction – referring to context.

2nd para – state the fact that Ms Chimthuzi is one of the valued customers and there is wish to maintain her custom.

3rd para – will be glad to extend credit of K74,862 as soon as the outstanding debt is cleared as per credit terms of the shop.

(b) (i) Letter is a medium of communication that is used for receivers outside the organization using the post office.

Memo is a medium used within the organization.

(ii) Memo has a very different layout from a letter.

5. Definitions of the following terms:

(a) Channel

This is the path through which communication travels from the sender going to the receiver. It can be the notice board, telephone radio etc.

(b) Jargon

Refers to technical language or obscure language that a lay person cannot understand. It is usually discipline specific language.

(c) Noise

This refers to the distractions and interference in the environment where communication takes place. This hinders the process of communication by interfering with the arrival of the message. It also affects accuracy and/or its clarity.

(d) Distortion

This refers to the way in which the meaning of the message gets lost in the way it is handled.

(e) Incredibility of message

This means that the message inspires trust and belief in the receiver.

(f) Ad hoc meeting

An ad hoc meeting is made to carry out one particular piece of work which is needed at the time.

(g) Ex-officio member

A person who is a member of a committee by virtue of his office.

(h) Congeniality

The message appeals to the recipient's need for satisfaction or confirmation and desire to avoid unpleasantness, difficulty or dissatisfaction.

(i) A proxy

A person who attends a meeting and votes on behalf of another person.

(j) Intrapersonal communication

It is the type of communication that goes on within a person – e.g. thinking.

6. The problem solving steps to be followed:

- (i) Define and analyze the problem and understand its nature before starting to solve it.
- (ii) Establish criteria for evaluating solutions. Several criteria for establishing the problem have to be made.

- (iii) Identify possible solutions: this is done by brainstorming. All possible solutions are recorded for consideration.
- (iv) Evaluate all solutions using the already established criteria.
- (v) Select the best solution that is agreed upon.
- (vi) Test the selected solution and apply the solution while monitoring how it works.

7. Layout :
Language :
Content :

Content break down:

- (i) Introduction: State the purpose for writing and refer to lack of enthusiasm among workers. Explain importance of motivating them.
- (ii) Body: Explain Maslow's theory and how it can be used to motivate.
- (iv) Closing paragraph.

END